

**SHB 1490 - H AMD 269**

By Representative Ericksen

NOT CONSIDERED 4/26/2009

1 On page 24, line 21, strike all of section 16 and insert the  
2 following:

3  
4 "NEW SECTION. **Sec. 16.** The legislature finds that trails provide  
5 tangible benefits for local communities, including access to cultural  
6 and natural resources, outdoor recreational opportunities such as  
7 hiking, biking, and walking, and provide health benefits for the  
8 community through outdoor activities and physical exercise. The  
9 legislature further finds that building new trails will enhance the  
10 livability of communities and provide important nonmotorized  
11 connections to growing urban areas.

12  
13 NEW SECTION. **Sec. 17.** A new section is added to chapter 82.14  
14 RCW to read as follows:

15 (1) The legislative authority of an eligible county may impose a  
16 sales and use tax in accordance with the terms of this chapter. The  
17 tax is in addition to other taxes authorized by law and must be  
18 collected from those persons who are taxable by the state under  
19 chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event  
20 within the county. The rate of tax may not exceed 0.06 percent of the  
21 selling price in the case of a sales tax or value of the article used  
22 in the case of a use tax.

23 (2) The tax imposed under subsection (1) of this section is  
24 deducted from the amount of tax otherwise required to be collected or  
25 paid over to the department of revenue under chapter 82.08 or 82.12  
26 RCW. The department of revenue must perform the collection of such  
27 taxes on behalf of the county at no cost to the county.

1 (3)(a) Moneys collected under this section must only be used for  
2 capital improvements for recreational trails. The recreational trail  
3 must be listed as an item in the officially adopted capital facilities  
4 element of the county's comprehensive plan for those counties planning  
5 under RCW 36.70A.040. For those counties that do not plan under the  
6 growth management act, the recreational trail must be listed in the  
7 county's capital facilities plan.

8 (b) Moneys collected under this section may not constitute more  
9 than fifty percent of the cost of capital improvements to recreational  
10 trails.

11 (c) In eligible counties with a population between one hundred  
12 seventy-five thousand and one million, the county must give priority  
13 to capital improvements to recreational trails that connect urban  
14 growth areas, including but not limited to, connecting existing  
15 recreational trail networks or building connections in anticipation of  
16 future recreational trails in urban growth areas.

17 (d) Each county collecting money under this section must deposit  
18 the proceeds into a dedicated interest-bearing account. No later than  
19 October 1st of each year, the county must report to the office of the  
20 state auditor a list of new projects from the prior fiscal year,  
21 showing that the county has used the funds for those projects  
22 consistent with this section.

23 (4) No tax may be collected under this section before July 1,  
24 2008. No tax may be collected under this section by a county more  
25 than ten years after the date that a tax is first imposed under this  
26 section.

27 (5) For the purposes of this section, the following definitions  
28 apply:

29 (a) "Capital improvement" means:

30 (i) The acquisition of sites, easements, rights-of-way necessary  
31 for construction or improvement of a recreational trail or  
32 improvements thereon or appurtenances thereto;

33 (ii) The acquisition of construction and initial equipment; or

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1 (iii) The reconstruction, demolition, or major alteration of new  
2 or presently owned recreational trails. "Capital improvement" does  
3 not include planning for, studies of, designs for, maintaining, or  
4 operating recreational trails. As used in this subsection (5),  
5 "necessary for the construction of" does not include buffers or other  
6 nonessential property for the recreational trail.

7 (b) "Eligible county" means a county with a population of less  
8 than one million.

9 (c) "Recreational trail" means a public way constructed primarily  
10 for and open to pedestrians, equestrians, or bicyclists, or any  
11 combination thereof, other than a sidewalk constructed as part of a  
12 city street or county road for the exclusive use of pedestrians. The  
13 term "recreational trail" does not include a public way or widened  
14 shoulder adjacent to a highway, street, or road unless the highway,  
15 street, or road is used to connect a recreational trail to an urban  
16 growth area.

17 (d) "Urban growth area" means those areas designated by a county  
18 pursuant to RCW 36.70A.110.

19  
20 NEW SECTION. **Sec. 18.** If any provision of this act or its  
21 application to any person or circumstance is held invalid, the  
22 remainder of the act or the application of the provision to other  
23 persons or circumstances is not affected.

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25 NEW SECTION. **Sec. 19.** Sections 1 through 15 of this act take  
26 effect December 1, 2011."

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28 Correct the title.

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**EFFECT:** (1) Allows counties with fewer than one million  
residents to impose a sales and use tax for capital improvements  
for recreational trails. (2) Specifies that the tax provisions  
take effect 90 days after adjournment of the session in which the  
bill is enacted.

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